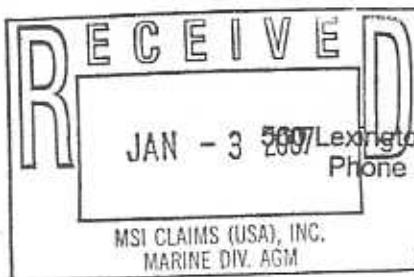


EXHIBIT 3

Yokoi Decl.



Mitsui Sumitomo Insurance Group
MSI Claims (USA), Inc.

JAN - 3 2007 Lexington Avenue, 20th Floor, New York, NY 10022-6828
Phone (212) 446-3640 Facsimile (212) 319-7061

SUBROGATION RECEIPT

REF. NO. MSI-06-5-2653

VESSEL:	M/V EVER UNION, Voy. 0204-076E	POLICY No.:	105-3000283177
VOYAGE:	Shimizu / Los Angeles, CA	ASSURED:	ASMO CO. LTD.
B/L (S) No.:	EISU025643005523	AMOUNT OF LOSS:	\$422,129.33

To: Mitsui Sumitomo Insurance Co., Ltd.

Dear Sirs:

In consideration of your paying me/us the above claim amount in full satisfaction of my/our claim in connection with the captioned goods (the Goods), I/We acknowledge that you are subrogated to all my/our rights and remedies in, and relating to, the Goods. In the case of total loss of the whole or part of the Goods you are entitled at your option to take over my/our interest and title in whatever may remain of the Goods, with the understanding that my/our delivery to you of the documents of interest and/or title relating to the Goods shall not be construed as an exercise of such option.

I/We also agree and acknowledge that you have authority to use, and execute documents in, my/our name and to compromise, sue the claim against third parties to the extent you believe necessary to effectively exercise all or any of such rights and remedies. You will indemnify me/us against any liability for costs, charges and/or expenses arising in connection with any proceeding which you may undertake in my/our name.

We agree to provide all documents and related correspondence that may be requested and render all reasonable assistance in connection with any actions or proceedings undertaken by you or on your behalf, including promptly executing documents, including pleadings, discovery, releases and checks/drafts.

-DESCRIPTION OF GOODS-

165 Cartons Motors and parts

DATED 1-3-07

COMPANY ASMO North Carolina, Inc.
SIGNATURE [Signature]
PRINT David Clinton
TITLE Director - Administration

Exhibit 3